proviso to sub-section (3) of Section 18 of the Indian Income-tax Act, 1922, is produced. The following instructions should be followed in this connection :—

(*i*) Exemption certificates issued before the 1st April 1952 authorising deduction of tax at nil pies in the rupee should be accepted and acted upon. Abatement certificates, if any, specifying the rates of 6, 4, 2, 2 2/3 or 1 1/3 pies in the rupee should be treated as exemption certificate and no tax should be deduct in such cases.

(*ii*) No tax should be deducted in cases in which, from a certificate issued by the Income-tax Officer or otherwise you are satisfied that the payee is a person exempt from income-tax under Section 4 (3) of the Indian Income-tax Act, 1922.

(*iii*) In the case of abatement certificates issued between 1st April 1939 and 31st March 1946, specifying the basic rates of 9, 15 and 24 pies in the rupee or such basic rates increased by a rate of surcharge, the basic rate only *excluding* the surcharge, should be deemed to have been altered to 9, 21 and 36 pies in the rupee respectively; to each of such basic rates should be added a surcharge equal to one-twentieth thereof, and the tax deducted accordingly.

(*iv*) Abatement certificates issued after 1st April 1946 specifying rates lower than 12, 24 and 42 pies respectively should be deemed as if the figures, 12, 24 and 42 were read as 9, 21 and 36 together with a surcharge equal to one-twentieth of each and tax deducted accordingly.

(*v*) Exemption or abatement certificates issued on or after the 1st April 1951 should be accepted and acted upon.

(*vi*) In cases of doubt the nearest Income-tax Officer should be consulted before making the deduction from interest on Government securities.

4 A few spare copies of the Circular letter are sent herewith for circulation to the Taluk Treasuries.

Yours faithfully,

V. K. SUBRAMANYAM,
Deputy Accountant-General.

402

MISCELLANEOUS DEPARTMENTS

BANGALORE DISTRICT.

Notification dated 11th April 1952.

No. L. Dis. A2. 3762—51-52. Whereas it has been brought to my notice that rinderpest among cattle is prevailing at Kodigehalli Village, Yelahanka Hobli in Bangalore North Taluk and whereas it is likely that the epidemic may spread into other parts of the District if the cattle of this village are allowed to go out of the village, now therefore in exercise of the powers conferred under Clause 3 of the Mysore Diseases of Animals Act, 1949, I, Sri T. Rangamalliah, B.Sc., Deputy Commissioner, Bangalore District, do hereby notify that there should be no movement of the cattle from or into this village for a period of one month or until further orders. Persons disobeying the above order will render themselves liable on conviction to a fine up to Rs. 50 and to further fine of Rs. 5 for every day such breach continues.

T. RANGAMALLIAH,
Deputy Commissioner.

496

OFFICE OF THE DIRECTOR OF PRINTING, STATIONERY AND PUBLICATIONS IN MYSORE, BANGALORE.

Notification dated 14th April 1952.

As per Government Order No. 6816-72—P. & S. 2-34-114, dated 16th January 1935, paper and envelopes required for printing letter heads should be supplied by the Departments concerned to the Government Press from the annual supplies received by them from the Stationery Depot. It is observed that of late there have been heavy indents for the supply of letter heads and envelopes. The indenting officers are requested to exercise utmost economy in their indents for common and D.O. letter heads and envelopes since the Stationery Depot would deduct in the very next supply of paper and envelopes to be made to the offices concerned an equivalent quantity of paper required for printing the letter heads and the manufacture of envelopes supplied.

B. KRISHNASWAMY CHETTY,
Director.

572

OFFICE OF THE CONTROLLER OF CIVIL SUPPLIES AND COTTON LICENSING AUTHORITY IN MYSORE, BANGALORE.

Notification dated 31st March 1952.

PREAMBLE.

The following Press Notes issued by the Textile Commissioner, Government of India, Bombay, regarding trading in certain variety of cotton, revision of prices, amendments to the Cotton Control Order, 1950, etc., are republished for the information of the general public.

H. MAHARUDRIAH,
For *Controller of Civil Supplies and Cotton Licensing Authority.*

Press Note.

Amendment in Cotton Control Order.

In order to remove certain hardships and anomalies under the licensing system relating to the purchase and sale of cotton in India, the Central Government have further amended the Cotton Control Order, 1950. The following changes have been made in the conditions necessary for A and C Class licenses.

(i) The requirement regarding sale of 3,000 bales of *Indian Cotton* directly to any manufacturer during any of the basic years for issue of an A class license has now been modified to a sale of a minimum quantity of 3,000 bales of *cotton* directly to any manufacturer during any of the basic years.

(ii) An A class license will now be issued also to a person who is a member of the East India Cotton Association Ltd., Bombay, or, being a citizen of India, has been a member of the Karachi Cotton Association Ltd., during any of the Cotton Season 1946-47 and 1947-48.

(iii) The requirement that an applicant for A Class license should have carried on business in cotton in more than one of the areas specified by the Textile Commissioner has been deleted.

(iv) Any person who held during any of the basic years a valid license for carrying on business in cotton issued by the appropriate authority under any Central or State law shall be entitled to a C class license. No proof of actually having carried on business in the basic years is required.

(v) 'A' class licensees will be permitted to purchase *kapas*.

(vi) 'C' class licensees will be permitted to sell Indian cotton to other C class licensees and to manufacturers besides selling to B class licensees and A class licensees.

Ministry of Commerce and Industry.
New Delhi, March, 13, 1952.

N.B.—As per sub-clause (c) of clause 2 of the Cotton Control Order, 1950, 'Cotton' means 'ginned cotton and ginned and pressed cotton and includes Indian and foreign cotton.

S. R. RAMAKRISHNAN,
Assistant Director (Cotton).

GOVERNMENT OF INDIA.

MINISTRY OF COMMERCE AND INDUSTRY.

OFFICE OF THE TEXTILE COMMISSIONER, WITTET ROAD, BALLARD ESTATE, BOMBAY.

No. TCP—11 **Press Note.** 4-3-1952.

By two Notifications published in the *Gazette of India* Extraordinary dated the 3rd March, 1952, the Textile Commissioner has permitted trading in ready contracts and delivery contracts of Indian Cotton of the 1951-52 season grown in the Bellary, Kurnool (Pathikonda Taluk), Ananthapur and Cuddapah Districts of the Madras State and has declared, in terms of the Cotton Control Order, 1950, the following as the description, staple, class and maximum price in respect of cotton now moving in those areas.